IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

TUESDAY, THE 19TH DECEMBER 2006 / 28TH AGRAHAYANA 1928

WP(C).No. 33785 of 2006(V)

PETITIONER:

M/S.ROSHAN PLYWOODS PVT. LTD.,
PERUMBAVOOR, REP. BY ITS MANAGING DIRECTOR,
JOY PAUL.

BY ADV. SMT.S.K.DEVI

RESPONDENTS:
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1. THE SALES TAX OFFICER,
DEPT. OF COMMERCIAL TAXES,
IST CIRCLE, PERUMBAVOOR.

2. THE DEPUTY COMMISSIONER(APPEALS),
DEPT. OF COMMERCIAL TAXES,
ERNAKULAM.

3. THE DEPUTY TAHSILDAR (RR.),
PERUMBAVOOR.

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN, J.

W.P.(C) NO. 33785 OF 2006

Dated this the 19th day of December, 2006

J U D G M E N T

Pursuant to Exhibit P1 appellate order, the matter was remanded to the assessing officer with a direction to delete the turn over assessed to tax under Section 5 (i) (V) after verifying purchase bills. Exhibit P8 order was passed subsequently by the Assessing Officer and according to the petitioner without affording him an opportunity to produce the purchase bills. Petitioner has preferred appeal before the Appellate authority namely the 2nd respondent herein and he has also produced the purchase bills. Stay application is also filed along with Exhibit P10 as evidenced by Exhibit P12. In the meantime, revenue recovery proceeds are initiated based on Exhibit P8. Constrained with such circumstances, petitioner has approached this court.

2. Heard both sides.

3. In the facts and circumstances, there will be a direction to the appellate authority to consider Exhibit P12 stay application and pass appropriate orders taking into consideration all the contentions raised by the petitioner herein on petitioner

producing a copy of this judgment. There will be a stay of further proceedings pursuant to Exhibits P2 to P7 till such time the appellate authority shall consider and pass orders on the stay application.

Writ petition is disposed of as above.

P.R.RAMAN, JUDGE

Rp